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March 30, 2007

The Honorable Chairman and Members of the
Hawaii Public Utilities Commission
465 South King Street
Kekuanaoa Building, First Floor
Honolulu, Hawaii 96813

Dear Commissioners:

Subject: Docket No. 05-0315
HELCO 2006 Test Year Rate Case

Enclosed are two compact discs containing Hawaii Electric Light Company, Inc.'s ("HELCO" or "Company") Rebuttal Testimonies, Exhibits and Workpapers, as well as the Company's Statement of Probable Entitlement, in portable document format ("PDF"). The original documents were filed with the Commission on March 27, 2007.

One disc contains confidential HELCO-RWP-402 and is being submitted in accordance with Protective Order No. 22593, dated June 30, 2006.

Please call Lyndon Haack at 543-4712 if you have any questions.

Sincerely,

Dean K. Matsuura
Director, Regulatory Affairs

Enclosure

cc: Division of Consumer Advocacy (w/o enclosure)

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(IN SEALED ENVELOPE)**